

FREQUENTLY ASKED QUESTIONS

Does the state have a lien on my property if I accept tax relief?

NO. The state has no lien due to property tax relief you may receive.

Are the tax relief recipients exempt from paying property taxes?

NO. Tax relief is payment by the State of Tennessee to reimburse certain homeowners who meet the legal requirements, for a part or all of property taxes paid, and is not an exemption. You will still receive your tax bill(s) and be responsible for paying your property taxes each year.

How much tax relief will I get?

The amount will vary depending on your property assessment and your county or city tax rate.

What if my taxes are paid by my mortgage company?

Your application will be held by the collecting official until payment is received from your mortgage company. The application is then mailed to the state tax relief office. If approved, you will receive a state check for the relief amount.

Can I receive relief on more than one property?

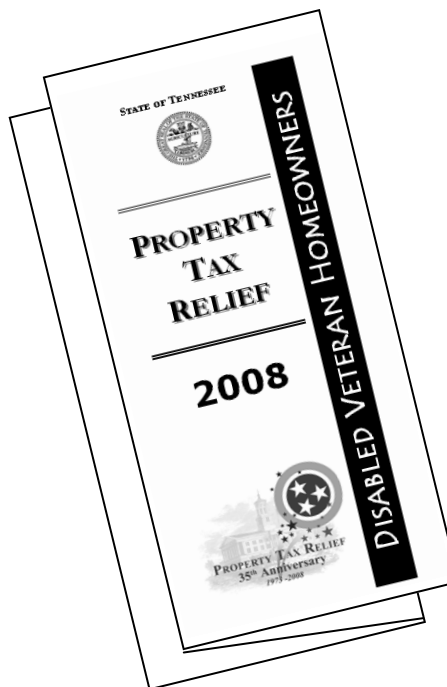
NO. You can only receive tax relief on your primary residence in any given tax year.

What happens next year if I am approved for tax relief?

You will receive a property tax relief voucher when you receive your property tax bill(s). You will need to present the voucher to the collecting official(s) before the deadline date along with payment of any balance due.

Also see the brochure for eligible

DISABLED VETERAN HOMEOWNERS



The Tennessee Comptroller of the Treasury is committed to principles of equal opportunity, equal access, and affirmative action.



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STATE OF TENNESSEE



PROPERTY TAX RELIEF

2008



ELDERLY OR DISABLED HOMEOWNERS

ELIGIBILITY REQUIREMENTS FOR AN ELDERLY HOMEOWNER

- ◆ Must be 65 or older on or before December 31, 2008.
- ◆ Must provide evidence of age.
- ◆ Must own and use the property on which you are applying as your primary residence. The maximum market value on which tax relief is calculated is \$25,000. If your residence is a mobile home, a copy of your title or bill of sale is required.
- ◆ Combined 2007 annual income of all owners of the property cannot exceed **\$24,790**.
- ◆ Annual income from all sources includes, **but is not limited to:**
 - Social Security (after Medicare is deducted)
 - Supplemental Security Income (SSI)
 - Retirement or Pension benefits (gross amount before deduction of health benefits, etc.)
 - Veterans' Administration benefits
 - Workers' Compensation
 - Salaries or Wages
 - Interest or Dividends



You may be required to provide documentation such as a copy of your tax return, 1099, W-2, etc.

WHERE DO I APPLY ?

Contact your county trustee to apply. If your property is within city limits, you may also contact your city collecting official to apply.

WHEN DO I APPLY ?

You may apply beginning when you receive your 2008 county and/or city property tax bill. The deadline to apply is 35 days after the jurisdiction's delinquency date. Taxes must be paid by this time also.

IF YOU HAVE QUESTIONS, CONTACT

COUNTY TRUSTEE'S OFFICE
OR
CITY COLLECTING OFFICIAL'S OFFICE

INFORMATION IS ALSO AVAILABLE AT

STATE TAX RELIEF OFFICE
PHONE NUMBER
(615) 747-8871

Or visit us on the web at

www.comptroller.state.tn.us/pa/patxr.htm



ELIGIBILITY REQUIREMENTS FOR A DISABLED HOMEOWNER

- ◆ Must have been rated totally and permanently disabled by Social Security Administration or other qualified agency on or before December 31, 2008.
- ◆ Must provide evidence of age.
- ◆ Must own and use property on which you apply as your primary residence. The maximum market value on which tax relief is calculated is \$25,000.
- ◆ Combined 2007 annual income of all owners of the property cannot exceed *** \$24,790**. Refer to the list to the left for information regarding income sources.

